

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

ARTHUR BEDROSIAN,)	
)	
Plaintiff,)	Case No. 2:15-cv-05853
)	
v.)	
)	
UNITED STATES OF AMERICA, et al.,)	
)	
Defendants.)	
_____)	

NOTICE OF SUPPLEMENTAL AUTHORITY

The United States files this notice of supplemental authority to bring to the attention of the Court a recent decision by the Fourth Circuit Court of Appeals in *United States v. Horowitz*, No. 19-1280, 2020 WL 6140674 (4th Cir. Oct. 20, 2020) (to be published). In this decision, the Fourth Circuit opines on the kind of conduct that equates to a reckless disregard of the duty to report foreign bank accounts. This is a question currently before this Court on remand. A pre-publication copy of the Fourth Circuit’s opinion is attached to this filing.

In the lower court ruling on appeal to the Fourth Circuit, the U.S. District Court for the District of Maryland had concluded on the basis of cross-motions for summary judgment that the Horowitzes had “willfully violated” the requirement to report their foreign accounts because the undisputed facts established that their conduct was objectively recklessly. *See Op.* at 3.

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In affirming the district court's ruling, the Fourth Circuit (a) rejected the Horowitzes' contention that they could not be found liable without a trial as to their willfulness; (b) explained why objective recklessness suffices for a finding of willfulness in the civil context; and (c) identified what facts demonstrated that the Horowitzes were objectively reckless. *See* Op. at 12, 16-19.

Dated: October 22, 2020

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on October 22, 2020, I electronically filed the foregoing notice with the Clerk of the Court using the CM/ECF system.

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